



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

December 19, 2014

TO: Joseph Kelly
Acting Treasurer and Tax Collector

FROM: John Naimo 
Auditor-Controller

SUBJECT: **TREASURER'S DECEMBER 1, 2014 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) vault and teller cash, and electronic transit/bus cards.

We conducted a surprise cash count as of the close of business on December 1, 2014. The vault cash and electronic transit/bus cards we counted agreed with TTC's records. However, we noted an immaterial overage in one teller's cash box (please see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. If you have any questions, please contact me, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS:TK

Attachment

c: Audit Committee

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON DECEMBER 1, 2014**

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 4,185.50	\$ 4,185.50	\$ -
Total Collections	727,209.97	727,209.97	-
TOTAL	<u>\$ 731,395.47</u>	<u>\$ 731,395.47</u>	<u>\$ -</u>

TREASURER AND TAX COLLECTOR - REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ -
Teller #2	300.00	300.00	-
Teller #3	300.00	300.00	-
Teller #4	300.00	300.00	-
Teller #5	300.00	300.00	-
Teller #6	300.00	300.00	-
Teller #7	300.00	300.00	-
Teller #8	300.00	300.00	-
Teller #9	300.00	300.00	-
Teller #10	300.00	300.00	-
Teller #11	300.00	300.00	-
Teller #12	300.00	300.00	-
Teller #13	300.00	300.00	-
Teller #14	300.00	300.00	-
Teller #15	300.01	300.00	0.01
Total Change Fund	4,500.01	4,500.00	0.01
Cash on Hand	300.00	300.00	-
Receipts & Miscellaneous	-	-	-
TOTAL	<u>\$ 4,800.01</u>	<u>\$ 4,800.00</u>	<u>\$ 0.01</u>

OTHER COLLECTIONS

Description	Per Review	Per TTC's Records	Overage (Shortage)
Miscellaneous Collections	\$ -	\$ -	\$ -
MTA Inventory:			
Transit Access Passes	118.00	118.00	-
TOTAL	\$ 118.00	\$ 118.00	\$ -